

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D.C.

LIBRARY  
RECEIVED

★ JUL 18 1936 ★  
U. S. Department of Agriculture

July 2, 1936.

Dear Director:

Effective July 1, 1936, the expenses of County Agricultural Conservation Associations will be met through deduction from grants of each operator's pro rata share of the expenses of the Association.

The procedure for handling the expense accounts has been submitted to the General Accounting Office, and it is hoped that approval will be obtained at an early date. In the meantime, it is suggested that you proceed on the basis of such procedure, in order that there may be no delay in handling payments of expenses incurred during July.

The Board of Directors of each Association shall elect a Treasurer for the purpose of receiving and disbursing the funds of the Association. In counties where the Associations have not been organized, a Treasurer should be elected by the Board of Directors at their first election meeting. The Treasurer will be required to furnish a surety bond on a form that will be furnished by the East Central Division. The bond form and instructions relative thereto will be released at an early date.

Each Association will be required to submit to us through your office a budget for the fiscal year July 1, 1936 to June 30, 1937. This budget should be prepared in quadruplicate on Form 1027. The original and two carbons of this form should be forwarded by the Association to the State Office for your consideration. The original and one carbon should, upon approval by you, be forwarded to this office for final approval. It is hoped that the total expenses of the Associations for the fiscal year 1937 will be kept within the total of your budget for county expenses, which was tentatively approved in the amount of \$ . In order to accomplish this, it is further suggested that you withhold 10 percent of this amount as a reserve and tentatively allocate the balance to the Associations in your State. A copy of your allocations should be submitted to us for our information in giving final approval to budgets. Each Association may then submit to you their budget on Form 1027, the total of which shall not exceed the amount that you have allocated to it.

Each Association should also be instructed to submit, as soon as possible, on Forms ACP-7 (tentative), a copy of which is enclosed, an accurate estimate of the expenses that will be incurred by the Association during the month of July. Five (5) copies of this form should be prepared; two copies should be kept by the Secretary, and three copies forwarded to your office. One copy should be retained for your files and the other two



copies forwarded to this office for approval. Under the proposed procedure, upon approval of this budget, a check will be issued to the Treasurer of the Association for disbursement.

If some of your Associations sorely need supplies and equipment, prior to the approval of their budget, you may advise them, at your discretion, that such purchases may be made with the understanding that provision for such expenditures will be included in the budget for the ensuing fiscal year.

Equipment may be purchased at this time if items are needed immediately and for which there will be continued need throughout the year. Rental should be resorted to for equipment needed for a period of one to four months during the year.

The purchase of measuring equipment, generally speaking, should be confined to chains such as described in our letter to you under date of June 19. However, in counties where the budget will permit, other types of measuring equipment may be purchased.

Calculating machines should not be purchased for use in Counties, except possibly in some larger agricultural Counties in which the "sign-up" is heavy. Adding machines may be purchased in Counties somewhat smaller from the standpoint of "sign-up".

It is believed that the purchase of mimeograph machines for County use is not justified. As a suggestion, it seems entirely practical for all mimeograph work to be done at the State Office, which already has the necessary equipment. This would be in the interest of economy and would tend toward a greater uniformity in administration in the Counties, since the Director of Extension and the Executive Secretary would have the opportunity to review all County circulars and forms before issuance.

Desks, chairs, typewriters, etc., should be purchased only to the extent necessary to meet the needs of the permanent force of the County office. Collapsible tables and chairs should be purchased for the additional clerks needed at rush periods, and extra typewriters may be rented.

It is further suggested that no equipment be rented by any Association from one of its officers or employees unless such individual is in a business which would make such a procedure logical.

Supplies should be purchased in reasonable quantities as needed from local concerns.

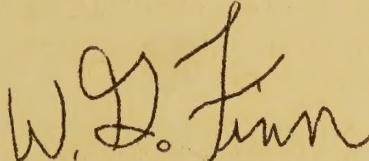
It is further suggested that all purchases of equipment to a cost of more than \$50.00 be made only after competitive bids have been secured and the lowest bid for satisfactory articles accepted.



The budget for your State Office has been tentatively approved in the amount of \$ . A letter of authorization will be issued to you covering the State Office expenses during the next fiscal year. It is now contemplated that the original amount of this letter will be limited to approximately one-third of the total allotment for the State Office expenses, but will be increased at a later date when required.

Unless an increase in your State allotment is obtained, the total of the two amounts shown above, i.e., \$ represents the maximum that may be spent in the State Office and by County Associations in connection with the Agricultural Conservation Program in your State during the fiscal year beginning July 1, 1936, and ending June 30, 1937.

Very truly yours,

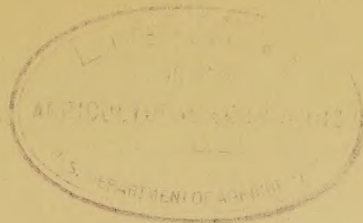
A handwritten signature in dark ink, appearing to read "W. G. Finn". The signature is written in a cursive, slightly stylized font.

W. G. Finn,  
Assistant Director, East Central Division.





ECR-ADM-2



142  
E 07A  
W. 7  
AUG 31 1936

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

July 28, 1936.

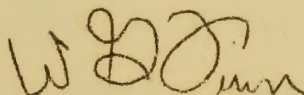
Dear Director:

For your information and guidance in determining the leave to which employees under your direction are entitled there are attached mimeographed copies of Executive Order No. 7409 prescribing regulations relating to annual leave, and Executive Order No. 7410 prescribing regulations relating to sick leave of Government employees.

In this connection, you are advised that neither of these Orders grants leave to persons employed on a per diem basis under your letter of authorization, nor to formal appointees who are paid only when actually employed, such as State Committeemen.

Departmental regulations are being drafted and you will be supplied with copies as soon as they become available.

Very truly yours,

  
W. G. Finn,

Assistant Director, East Central Division.





UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

142  
E67A  
W.3  
AUG 31 1936

July 27, 1936.

Dear Director:

General Regulations 36, Supplement No. 5, issued by the Office of the Comptroller General, under date of June 12, requires the use of Standard Form No. 1012e "Statement of Travel by Motor Vehicle", a copy of which is attached, in lieu of United States Department of Agriculture Form AD-22 and/or Form 15-A.

Form 1012e provides space for place and number of registration of vehicle and ownership thereof, as well as space for entry of speedometer readings. The name of owner of the vehicle which will be entered near the top of the form must agree with the name of the person signing the form.

This form is being printed by the Government Printing Office and it is requested that you advise us immediately the quantity that will be required in your State during the next six-months' period, for submission in duplicate with each claim for reimbursement on Forms 1012 and 1012a. We hope to be able to supply your requirements during the next month. Inasmuch as the form is a standardized Government form, it may not be mimeographed, and until we can obtain our supply from the Government Printing Office, it is suggested that the old forms USDA-22, AD-22 or 15-A be used. Care should be taken, however, to enter on these forms the speedometer readings, the place and number of registration of vehicle, and ownership thereof.

Very truly yours,

*W G Finn*

W. G. Finn,  
Assistant Director, East Central Division.

UNITED STATES DEPARTMENT OF AGRICULTURE  
BUREAU OF PLANT INDUSTRY  
WASHINGTON, D. C.

May 17, 1901

Dear Sir:

I have the honor to acknowledge the receipt of your letter of the 15th inst. in relation to the application for a patent for the improvement in the method of producing artificial flowers. The same has been referred to the proper authorities for their consideration.

I am sorry to hear that you are unable to visit the United States at the present time. It is hoped that you will be able to do so at an early date, as it would be very desirable for you to see the various works of the Bureau and to confer with the officials in charge.

I am, Sir, very respectfully,  
Yours very truly,  
J. H. H. H.  
Assistant Director, Bureau of Plant Industry



STATEMENT OF TRAVEL BY MOTOR VEHICLE  
(Submit in duplicate with reimbursement account)

\_\_\_\_\_  
(Name of Traveler)

\_\_\_\_\_  
(Department or Establishment)

\_\_\_\_\_  
(Bureau or Office)

Statement of travel accomplished with \_\_\_\_\_ registered at  
(Automobile or motorcycle)  
owned by \_\_\_\_\_  
(Name of Owner)

\_\_\_\_\_  
(Place)

\_\_\_\_\_  
(Registration Number)

and operated under letter of authorization number \_\_\_\_\_ dated \_\_\_\_\_  
Period from \_\_\_\_\_ to \_\_\_\_\_

DATE	BETWEEN WHAT POINTS	HOUR OF DEPARTURE	HOUR OF ARRIVAL	METER READINGS	MILES TRAV- ELED	RATE PER MILE CTS.	AMOUNT CLAIMED
	FROM TO	A.M. P.M.	A.M. P.M.	START END			

\_\_\_\_\_  
Total

I hereby certify that the travel indicated above was officially necessary;  
that the information given is correct; that no part of the travel for which compen-  
sation is claimed was performed within the corporate limits of my official station.

\_\_\_\_\_  
(Signature of Traveler)

1. The first part of the report is a general statement of the purpose and scope of the study. It is followed by a brief review of the literature on the subject.

2. The second part of the report is a detailed description of the methods used in the study. This includes a description of the subjects, the instruments used, and the procedures followed.

3. The third part of the report is a presentation of the results of the study. This is followed by a discussion of the results and their implications.

4. The fourth part of the report is a conclusion and a list of references. The conclusion summarizes the main findings of the study and suggests areas for further research.

5. The fifth part of the report is an appendix containing supplementary material. This includes a list of the subjects, a copy of the instruments used, and a copy of the raw data.

6. The sixth part of the report is a bibliography. This lists all the sources of information used in the study.

7. The seventh part of the report is a list of tables and figures. This includes a description of each table and figure and a copy of the data.

8. The eighth part of the report is a list of abbreviations. This includes a description of each abbreviation and a copy of the data.

9. The ninth part of the report is a list of symbols. This includes a description of each symbol and a copy of the data.

10. The tenth part of the report is a list of footnotes. This includes a description of each footnote and a copy of the data.

11. The eleventh part of the report is a list of appendices. This includes a description of each appendix and a copy of the data.

12. The twelfth part of the report is a list of references. This lists all the sources of information used in the study.

13. The thirteenth part of the report is a list of tables and figures. This includes a description of each table and figure and a copy of the data.

14. The fourteenth part of the report is a list of abbreviations. This includes a description of each abbreviation and a copy of the data.

15. The fifteenth part of the report is a list of symbols. This includes a description of each symbol and a copy of the data.

16. The sixteenth part of the report is a list of footnotes. This includes a description of each footnote and a copy of the data.

17. The seventeenth part of the report is a list of appendices. This includes a description of each appendix and a copy of the data.

18. The eighteenth part of the report is a list of references. This lists all the sources of information used in the study.

19. The nineteenth part of the report is a list of tables and figures. This includes a description of each table and figure and a copy of the data.

20. The twentieth part of the report is a list of abbreviations. This includes a description of each abbreviation and a copy of the data.

21. The twenty-first part of the report is a list of symbols. This includes a description of each symbol and a copy of the data.

22. The twenty-second part of the report is a list of footnotes. This includes a description of each footnote and a copy of the data.

23. The twenty-third part of the report is a list of appendices. This includes a description of each appendix and a copy of the data.

24. The twenty-fourth part of the report is a list of references. This lists all the sources of information used in the study.

25. The twenty-fifth part of the report is a list of tables and figures. This includes a description of each table and figure and a copy of the data.

26. The twenty-sixth part of the report is a list of abbreviations. This includes a description of each abbreviation and a copy of the data.

27. The twenty-seventh part of the report is a list of symbols. This includes a description of each symbol and a copy of the data.

28. The twenty-eighth part of the report is a list of footnotes. This includes a description of each footnote and a copy of the data.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

August 3, 1936.

Dear Director:

In order to comply with the provisions of Section 3 of the Act of March 14, 1936, (Public No. 471, 74th Congress), you are requested to complete the attached form, "Report of Overtime," (Form ACP-17), listing each employee under your direction working in connection with the Agricultural Conservation Program, in both departmental and field service, who performs overtime during any calendar month. This report should be separate and distinct from any report made to the Federal Extension Service and should cover only those employees paid directly by us. This will include employees holding formal appointments by this office (except State Committeemen) and persons employed under your letter of authorization on a per diem basis.

This will not include committeemen, officers, or employees of County Associations. This report should be prepared in triplicate promptly at the close of each month, beginning with the month of July. The original of the report, initialed by you, and one copy should be forwarded to the Office of Director, East Central Division, Agricultural Adjustment Administration, Washington, D. C., for transmittal to the Office of Business Management, Agricultural Adjustment Administration.

Memorandum No. 696 signed by the Acting Secretary of Agriculture has been received by this office, the seventh section of which reads:

"For workers of all groups stationed at institutions or commercial establishments where cooperative, regulatory or inspectional activities are conducted by the Department, the hours of duty shall be fixed by the chief of the respective bureau to conform to the hours of duty adopted by the cooperating institution or commercial establishment; provided that the hours of duty so fixed shall be not less than the minimum required by these regulations for other department employees in similar groups or classes; provided further, that a report of the hours of duty so fixed shall be furnished the Director of Personnel by the chiefs of the respective bureaus."

Accordingly, the hours of duty of all those employees under the direction of a State Director of Extension including those employed under a letter of authorization are to be fixed in accordance with the hours of duty in effect in the State Extension Service, provided, however, that such hours of duty may not be less than those prescribed by the Department, namely, seven hours per day (39 hours per week), for office work, and eight hours per day (44 hours per week) for field or outdoor work.

In connection with the above quoted paragraph from Memorandum 696, Personnel Circular No. 28 reads:

"The hours of duty stipulated by the provisions of Secretary's Memorandum No. 696 conform to the recommendations of the Inter-departmental Committee, except in the following instance:

'Section 7 - For workers stationed at institutions or commercial establishments.

. . . . .

"Should employees performing service of a class normally allocated to the 39 hour group be assigned under Section 7, . . . . . the service rendered in excess of 39 hours per week will represent an increase over and above the recommendations of the Inter-departmental Committee. Such excess will be reported as overtime . . . . ."

Accordingly, in filling out Form ACP-17, overtime will be shown in Column 6 for the difference between the hours specified by the Department, as explained on the reverse of Form ACP-17, and as entered for each individual in Column 4, and those required by the Extension Service, as entered in Column 5. All approved service rendered by such employee under your direction in excess of your schedule of hours should be counted as additional overtime and will be shown in Column 7 of Form ACP-17.

The total hours of overtime rendered is derived from adding Column 6 and Column 7. This total should be entered in Column 8.

The remainder of Form ACP-17 is believed to be self-explanatory, but if you have any questions please advise us. A supply of the Form will be forwarded under separate cover. Additional copies will be furnished upon request.

Very truly yours,

*J. B. Hutson*

Director, East Central Division.



7-10-36

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D. C.

ECR-Adm-5

July 28, 1936.

Dear Director:

While we are awaiting final advice as to the decision of the Comptroller General with respect to the procedure for handling expenses of county associations, there are a number of steps that can be taken to eliminate delay in payment after the final decision is prescribed.

A form for the annual budget was not submitted to the Comptroller General for approval, and budget form 1027 may be used for this purpose. A supply of this form has been mailed to you and it is suggested that copies be forwarded to associations for execution and return to you. The original and four copies should be prepared and executed. One copy should be retained by the Secretary, one by the Treasurer and one copy by your office. The original and one copy, with the recommendation of the State Office, should be forwarded to us for approval. The organization papers of each association should be forwarded with the budget if not previously submitted. If you do not have a sufficient supply of form 1027 on hand, it is suggested that you mimeograph a supply for distribution to the counties with the minor changes indicated on the attached form.

No checks can be issued to any association until the organization papers are received and the annual budget approved. It is, therefore, especially urgent that these papers be completed and forwarded to us as soon as possible. If you will send us a list of the amounts which you have allocated to individual counties, it will expedite approval of county budgets.

It will also be necessary for the Treasurer to be bonded. The form of bond is being cleared and should be available for distribution within the next few days. While instructions will be issued at that time, bonds should be executed in an amount approximately equal to one-third of the annual budget, with a corporate surety approved by the United States Treasury. The Agent of the Surety will know whether his company is so approved, and you will be furnished at an early date with a supply of lists of approved corporate sureties.





UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D.C.

ECR-ADM-6

July 31, 1936

Dear Director:

Reference is made to instructions contained in our letter ECR-Adm-1 dated July 2 and subsequent letters, regarding annual budgets of County Agricultural Conservation Associations for the fiscal year 1937.

As indicated, annual budgets should be submitted on form 1027, the total amount of which should not exceed the amount allotted by you to the county from the State allotment for county expenses. The board of directors of each Association will, of course, have considerable leeway within the above amount as to the breakdown by objective classification. However, there are certain limitations which we feel must be placed in order that some uniformity may be attained among the various counties within the State, and among the States within the Region. No travel allowance will be approved in the budget of any association.

PERSONAL SERVICES: The most important item of expense will be for personal services, and the various subdivisions of this item should be reviewed closely. Generally speaking, the rates adopted for the various classes of service should not exceed the rates previously paid by the commodity control associations in the respective counties.

SECRETARY: The County Agent will, in many cases, be elected as Secretary of the Association and will receive no remuneration from the Association. Where this is the case, in the larger counties an assistant secretary may be designated, at a salary of not to exceed \$4.00 per diem. Where the County Agent is not elected as Secretary, the rate for the Secretary should not exceed \$4.00 per diem. In any county where a full time assistant previously has been employed under commodity programs at a rate higher than \$4.00, the board of directors may recommend the continued employment of such person as Secretary (or assistant secretary where the County Agent is Secretary), at the rate previously in effect, but not to exceed \$6.00.

TREASURER: The Treasurer will work only a few days each month, and should receive not to exceed \$4.00 per diem.

COUNTY COMMITTEE: Generally speaking, county committeemen will receive \$4.00 per diem. However, in many cases, the board of directors may wish to adopt a lower figure in line with rates previously adopted for county committeemen of commodity control associations.

COMMUNITY COMMITTEEMEN: The rate for community committeemen should not exceed \$3.00 per diem.

BOARD OF DIRECTORS: The rate adopted for members of the board of directors for attendance at meetings should not exceed \$4.00 per diem.

COUNTY REPRESENTATIVES OR COUNTY SUPERVISORS: The rates for this class of service will vary between \$4.00 and \$5.00 per diem. Wherever local conditions will permit, the rates should approximate the lower figure.

LOCAL REPRESENTATIVES OR LOCAL SUPERVISORS: The rate for this class of service may vary from \$2.50 to \$4.00 depending upon local conditions.

ASSISTANT SUPERVISORS: The rate for helpers may vary from 75¢ to \$2.00 per diem.

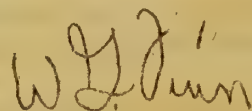
OFFICE ASSISTANTS: Rates for Office Assistants other than the assistant secretary, if any, should not exceed \$3.00 per diem, except, that, in the larger offices, persons working in a supervisory capacity may be paid not to exceed \$4.00 per diem. The number of assistants at the higher rates should be held to a minimum.

EQUIPMENT: Most counties have sufficient equipment available, so that it will be unnecessary to purchase much, if any, equipment. In considering this item, account should be taken of equipment purchased by commodity control associations for the county, which will be available for use by the Agricultural Conservation Association. Where additional equipment is necessary, the policy set forth in previous letters should be followed.

RENT: While budget Form 1027 provides a space for rent, this item should be considered only in unusual circumstances, and a full explanation as to its necessity will be required before approval can be given by this office.

It is expected that budgets submitted along the lines indicated above will be in shape to be placed in line for immediate approval.

Yours very truly,



W. G. Finn,  
Assistant Director,  
East Central Division.



August 1, 1936

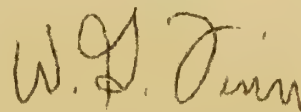
Dear Director:

We are mailing under separate cover copies of Form ECR-2 - Amendment No. 1. These amendments to the Articles of Association of the Agricultural Conservation Associations were made in order to take care of certain problems in connection with the requirements for membership and in the selection of county committeemen. They also provide a basis for making available specified information in connection with the program.

It will be noted that officers of associations are authorized to make available information regarding the association, including the names of the members. However, under the policy adopted by the Administration in connection with the operation of county control associations under the Agricultural Adjustment Act, associations have not been permitted to make available information to be used as mailing lists, nor to furnish addresses of members. This policy will be continued in connection with the operation of county agricultural conservation associations.

Copies of this form should be forwarded to each Association in your State together with such instructions as you may deem advisable.

Very truly yours,



W. G. Finn,  
Assistant Director,  
East Central Division





August 14, 1936.

Dear Director:

This is with reference to guarantee and repairs on Government-owned machines and the procedure to be followed in repairing these machines, both Government-owned and rented.

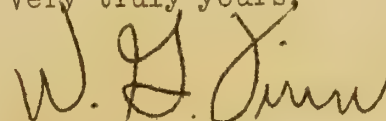
Typewriters, adding and calculating machines of all makes carry a full year's guarantee when purchased and will be serviced free of charge during the guarantee period by the manufacturer or his authorized agent nearest the location of the machines.

Each State Office should keep a record of machines as to the date they are received, and when any adjustments are required, contact the local agent and request service to be rendered. If, at any time service cannot be obtained or such service is unsatisfactory, the East Central Division should be notified, giving full details.

When it is necessary to have repairs or adjustments made on typewriters, adding and calculating machines that are more than one year old, thereby being out of the guarantee period, the State Office should secure a written estimate from the manufacturer, or his authorized agent nearest the location of the machine, and have same repaired. After repairs have been completed, Public Voucher No. 1034, and two copies of No. 1034a should be prepared by the company making the repairs, and completed by the State office by inserting appropriation, and letter of authorization symbols. These forms, together with the estimate submitted by the company making repairs, should be forwarded to the East Central Division for placing in line for payment. Each machine shall be serviced separately and covered by a separate estimate and vouchers.

Rental contracts for typewriters, adding and calculating machines provide that the contractors or authorized dealers maintain these machines in first-class condition. Therefore, in case of trouble, the delivering agent should be contacted for any servicing required.

Very truly yours,



W. G. Finn,

Assistant Director, East Central Division.





UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D. C.

August 25, 1936.

Dear

There is quoted below, for your information and guidance, procedure governing the disposition of useless papers, as outlined in Division of Operation Circular No. 1, dated July 31, 1936.

"Bureaus desiring to dispose of accumulations of obsolete correspondence, records or documents will submit a report of the same to the Office of the Secretary for submission to the National Archives Establishment. The Archivist will then be requested to inspect these papers and to requisition such as he deems of permanent value or historical interest. Those papers having no permanent value or historical interest will be reported to Congress by the Archivist and, upon receipt of a report from the House Committee on the Disposition of Executive Papers, the Secretary will issue special orders to the bureaus authorizing the disposition of the papers. Until such orders are issued by the Secretary, no papers, records or documents of the Department of Agriculture shall be disposed of."

The regulations of the Department require that a list and brief description of such papers, documents, etc., which have no permanent value or historical interest shall be submitted to the Chief of the Division of Operation by September 30 of each year. Field offices should report useless papers to this Division by September 25 and preserve such papers pending further instructions as to disposition.

Very truly yours,

*W. G. Finn*

W. G. Finn,  
Assistant Director,  
East Central Division.





UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D.C.

August 27, 1936.

Dear

This is with reference to mileage incurred within the corporate limits of a traveler's official or temporary headquarters.

Vouchers are being returned by the General Accounting Office for the reason that entries on Form U.S.D.A.-22 show speedometer readings as identical upon arrival and subsequent departure from official or temporary headquarters.

On returning these vouchers the General Accounting Office has held:

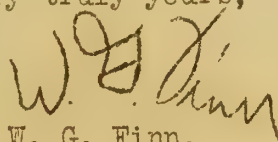
"Apparently mileage was claimed within the corporate limits of the payee's official or temporary headquarters."

Many such vouchers contain statements by the payee that no claims have been made for mileage incurred within the corporate limits of his headquarters, although the listed speedometer readings show that such mileage has been claimed. Care should be taken to see that speedometer readings substantiate this statement.

Standard Form 1012e is now available and a preliminary supply is being mailed to each State office today. This form should be substituted for U.S.D.A.-22 or 15-A, and additional copies will be supplied upon request. In connection with the use of this form we are advised that the General Accounting Office will not certify for payment claims for reimbursement of mileage incurred through the use of an automobile registered in the name of the wife of the payee, a member of his family, or in the name of any person other than the payee.

It is suggested that the above information be called to the attention of all men traveling in your State in connection with the Agricultural Conservation Program.

Very truly yours,



W. G. Finn,  
Assistant Director,  
East Central Division.





UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

ECR-Adm-11

September 8, 1936

MEMORANDUM FOR SECRETARIES AND TREASURERS  
of  
Agricultural Conservation Associations.

There is attached a copy of each of Forms ACP-7 and ACP-8, (also a copy of ACP-8a, memorandum copy of Form ACP-8) which with other forms, have been prescribed by the General Accounting Office for making payments to Agricultural Conservation Associations covering estimated administrative expenses incurred each month beginning September 1, 1936. Form ACP-7 and Form ACP-8 (memorandum, ACP-8a) will be the only forms required for submitting the estimate of expenditures of the association for the month of September.

The original and five copies of these forms should be prepared by the secretary of the association. Form ACP-7 follows very closely the annual budget form (1027) and is self-explanatory. Form ACP-8 is the covering voucher and will require careful preparation. The original should be prepared on ACP-8 and the copies should be prepared on ACP-8a. The following remarks will assist in filling in the blanks on this form.

(a) D. O. Voucher No. \_\_\_\_\_. Leave blank.

(b) No. \_\_\_\_\_. Enter the figure "1". The succeeding month will be "2", etc. Under the number of the voucher show the State and County Code Number.

(c) U. S. \_\_\_\_\_. Leave blank.

(d) Appropriation No. \_\_\_\_\_. Leave blank

(e) U. S. Dr., To \_\_\_\_\_. Enter the treasurer's  
(Payee)  
name followed by the word, "Treasurer, A.C.A.".

(f) Address \_\_\_\_\_. The county agent's name and address, preceded by the words, "Care of", should be entered in this space, since all checks will be mailed in care of the county agent. In case there is no county agent, the address of the treasurer should be entered in this space.

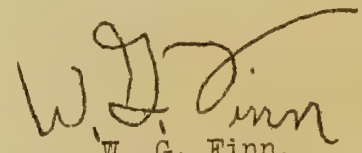
(g) The body of the voucher. On the first voucher prepared, no entries will be made in items 1 through 6. In item 7 the amount shown will be the total amount shown on Form ACP-7.

The president and secretary when satisfied that the voucher is correct, will sign in the space provided therefor. The original and four copies of these forms should be mailed to the State office for approval by the Director of Extension, or someone designated by him to sign as State Executive Officer

One set of carbons will be retained by the State Office and the original and three carbons mailed to the County Associations Section, East Central Division. An approved copy of ACP-7 and ACP-8a will be returned to the State office for transmittal to the Association.

If the estimate of administrative expenses (ACP-7) and covering voucher (ACP-8) for the month of September are correctly prepared and returned to us immediately after receipt of these instructions, we will be able to have a check issued to the treasurer covering these expenses, about October 1. The additional forms prescribed, and accounting procedure to be followed by the associations after the month of September, will be forwarded to you within the near future.

In this connection, you are requested, if you have not already done so, to forward to us in accordance with previous instructions statements of administrative expenses of the association for the months of July and August and such receipts, on forms 1025 and 1025a, as the treasurer may have on hand in support of Treasury checks issued to him to cover expenses of the association for these periods. It is important that the treasurer immediately return to us receipts for disbursement of all funds covered by these checks since we will not be able to clear for payment an expense account the amount of which when added to expenses already approved (but for which no receipts have been submitted) exceeds the penal amount of the treasurer's bond.



W. G. Finn,  
Assistant Director,  
East Central Division.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D. C.

September 12, 1936.

ECR-Adm-12

MEMORANDUM FOR PRESIDENTS AND SECRETARIES OF  
THE AGRICULTURAL CONSERVATION ASSOCIATIONS.

Re: Summary of Administrative Expenses of  
County Associations in connection with  
the 1936 Agricultural Conservation  
Program.

Before application for payment under the 1936 Agricultural Conservation Program may be approved for any county, it will be necessary to determine the rate to be used in computing the deductions for administrative expenses of the county association. This rate will be determined by dividing the total estimated expenses of the association from July 1, 1936 to the completion of the 1936 program by the total estimated payments to members of the association.

It is requested that you furnish us, not later than October 1, with an estimate of the total administrative expenses of the association from July 1, 1936 to the completion of the 1936 program. Such estimate is to be submitted on form ECR Office Form - 10, copies of which are enclosed.

It is believed that except in unusual cases all work in connection with the 1936 program will be completed not later than March 31, 1937. Therefore, the form for submission of the summary of administrative expenses has been drawn to cover the period July 1, 1936 to March 31, 1937.

Before preparing ECR Office Form - 10, it is requested that statements of expenses on form 1024 be prepared and submitted covering (1) all expenses incurred from July 1, 1936 through August 31, 1936 which have not been claimed in a previous statement, and (2) all suspended items of expenses incurred during this period which are properly reclaimable and have not been reclaimed. If the treasurer has received any expense checks for the association for which he has not accounted, the necessary receipts on form 1025 should be obtained and submitted without delay through the State office to the East Central Division, County Association Section. Forms ACP-7 and ACP-8, covering September expenses should also be prepared and submitted in accordance with our letter ECR-Adm-11.

When the treasurer has complied with the above instructions, Sections 1, 2, 3, and 4, of the Summary of Administrative Expenses, should be filled in as follows:

Section 1 -- The column headings under this section are self-explanatory, but care should be taken to see that all statements submitted for payment are included, and that the total of column (b) is shown opposite line (e), "Total Amount of Statements Submitted for Payment."

Section 2 -- Enter the total amount of the estimated administrative expenses of the association for the month of September, as submitted on forms ACP-7 and ACP-8, in accordance with previous instructions.

Section 3 -- Enter the estimated amount that will be required by the association for administrative expenses from October 1, 1936 through March 31, 1937. The secretary of the association or other officials preparing the estimate, may find that the most accurate way of determining the administrative expenses for this period is to prepare an estimate for each month of the funds that will be required. If this method is used, a copy of the monthly estimates should be attached to the original copy of the summary form.

The estimated administrative expenses for this period should be kept at a minimum, since these expenses plus the expenses of the association from July 1, 1936 through September 30, 1936, will be used as a basis for computing deductions from individual gross payments. Any excess in the estimate will result in an excess of deductions from the payments.

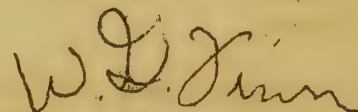
On the other hand, extreme care should be taken to see that sufficient funds are provided to complete the work in connection with the 1936 program, as we are operating under a limited appropriation, and it is imperative that expenditures be kept within this limit.

Section 4 -- Enter the total of Sections 1, 2, and 3.

The summary of administrative expenses should be prepared in triplicate, and signed by the president and secretary for the board of directors. The secretary will then forward the original and one copy of the summary of administrative expenses to the State office. The other copy will be retained for the files of the association. Upon approval by the State office, the original copy of the summary of expenses will be forwarded to the County Associations Section, East Central Division. The duplicate copy will be retained by the State office.

Upon approval of the summary of administrative expenses by the East Central Division, such form will constitute a revision of the total of the association budget for the 1936 program.

Very truly yours,



W. G. Finn,  
Assistant Director,  
East Central Division.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D. C.

September 14, 1936

To Directors of Extension, Officers and Directors of County  
Agricultural Conservation Associations, and Members of  
Agricultural Conservation Committee.

In connection with the procedure for use in making payments to county agricultural conservation associations to cover estimated administrative expenses, the Acting Comptroller General has prescribed ".....that the Department will immediately issue instructions to conservation associations or committees of producers to the effect that no payments will be made to employees of such associations or committees who have or will receive compensation for the same period from another source....."

Specifically, the above provision prohibits the payment of a per diem compensation to any officer, committeeman, or employee of an Agricultural Conservation Association, or committee of producers, including any person employed under letter of authorization in county or State offices, for personal services rendered for the same period that such person has received or is to receive compensation from any other Federal agency.

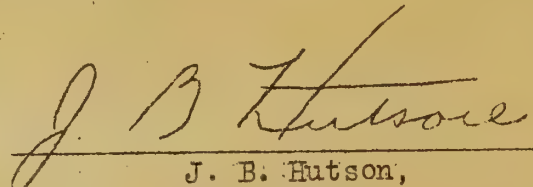
By period is meant the working period, such as a day, and payment can not be made to any person for work during such period if such person is to be compensated for his services during such period by any other Federal agency. Any person, having performed services for any other Federal agency during such period would not be entitled to compensation from an Agricultural Conservation Association or under a letter of authorization for services so performed.

It is requested that these instructions be strictly adhered to.

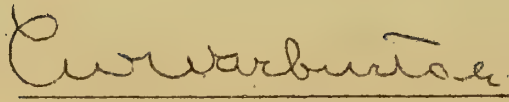
It is also requested that, wherever possible, the responsible officials will encourage the spread of employment by employing only persons who are not holding other employments.

Effective with services rendered on or after September 1, no payment may be made by a County Agricultural Conservation Association or County Control Association to a County Agricultural Agent or other employee of the Extension Service being paid in whole or in part from funds furnished by the Federal Government, regardless of whether or

not such payment is a part of such person's regular salary or is an addition to such salary. This should not be so interpreted as to prohibit payments by associations of legitimate traveling expenses of the employees mentioned if otherwise authorized by the regional director in connection with work of the Association.

  
J. B. Hutson,  
Director, East Central Division

Concurred in:

  
C. W. Warburton,  
Director of Extension Work.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D. C.

ECR-Adm-14

September 17, 1936.

MEMORANDUM FOR PRESIDENTS AND SECRETARIES OF  
THE AGRICULTURAL CONSERVATION ASSOCIATIONS

Re: Summary of Administrative Expenses of  
County Associations in connection with  
the 1936 Agricultural Conservation  
Program.

In order that we may have as accurate an estimate as possible of administrative expenses of county associations, we are asking that each association submit a revised estimate of its total expenses for the 1936 program for the period from July 1, 1936 to February 28, 1937.

It is our thought that the information now available with respect to expenses incurred thus far under the program will enable you to furnish us with a more accurate estimate for this period than is shown on your annual budget for the period July 1, 1936 to June 30, 1937. Since we must have these estimates before plans can be completed for the handling of applications for payment, we would like to have your estimate by October 1 or at the earliest possible date thereafter.

It is intended that these estimates as submitted from each county be used as the basis for arriving at the rates of deductions for administrative expenses in the different counties. It is important that this be an accurate estimate, as too low an estimate could mean an insufficient amount of money to pay necessary administrative expenses, while too high an estimate could mean that deductions from payments to farmers might be larger than the deductions which should be made to cover administrative expenses.

In submitting this estimate you will note that only the total expenses will be shown. The attached form (ECR-Office Form 14) provides space for the following:

1. The actual expenses incurred for each of the months July and August, together with information showing funds received and receipts returned to Washington;
2. The monthly estimate of expenses for the month of September as submitted on Forms ACP-7 and ACP-8; and
3. An estimate of total expenses for the six months of October, November, December, January and February.

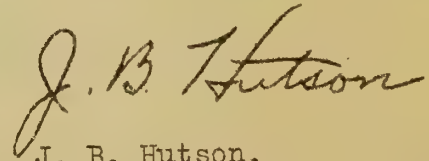
The secretary of the association or other officials preparing the estimate, may find that the most accurate way of determining the administrative expenses for the period, October 1, 1936 to February 28, 1937, is to prepare an estimate for each month of the funds that will be required. If this method is used, a copy of the monthly estimates should be attached to the original copy of the summary form.

Be sure that ECR Office Form - 14 includes, (1) all expenses incurred from July 1, 1936 through August 31, 1936, which have not been claimed in a previous statement, and (2) all suspended items of expenses incurred during this period which are properly reclaimable and have not been reclaimed. Also, if the treasurer has received any expense checks for the association for which he has not accounted, the necessary receipts on form 1025 should be obtained and submitted without delay through the State office to the East Central Division, County Associations Section. Forms ACP-7 and ACP-8, covering September expenses should also be prepared and submitted in accordance with our letter ECR-Adm-11.

The summary of administrative expenses (ECR-Office Form 14) should be prepared in triplicate, and signed by the president and secretary for the board of directors. The secretary will then forward the original and one copy of the summary of administrative expenses to the State office. The other copy will be retained for the files of the association. Upon approval by the State office, the original copy of the summary of expenses will be forwarded to the County Associations Section, East Central Division. The duplicate copy will be retained by the State office.

Upon approval of the summary of administrative expenses by the East Central Division, such form will constitute a revision of the total of the association budget for the 1936 program.

Very truly yours,

A handwritten signature in dark ink, reading "J. B. Hutson". The signature is written in a cursive style with a large, stylized initial "J".

J. B. Hutson,  
Director, East Central Division.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

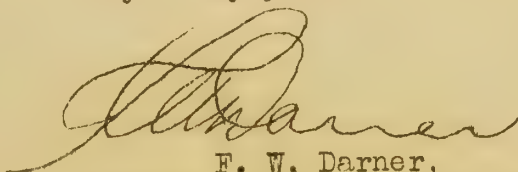
OCT 10 1936

September 1936.

This office has been requested to advise the State offices that the issuance of pay checks will be facilitated if the payee's name in each case is spelled correctly and consistently. It is essential that the spelling of a name on the first certificate submitted to cover the services of an employee be used on all subsequent certifications. If the spelling, as it first appeared, is incorrect, a correction should be made with an entry in the "Remarks" column of Form AAA-22, referring to the certificate on which the name was spelled incorrectly.

Wherever possible, it is preferable that the payee's first name be spelled in full. If the full names of two persons working in the same office are identical, sufficient variation should be made in the manner of listing their names on the certificate so that the persons are distinguishable, i.e., the name of one person may be spelled in full and the given name of the other may be shown by his initials.

Very truly yours,

F. W. Darner,  
Sr. Administrative Officer,  
East Central Division.





September 21, 1936

UNITED STATES DEPARTMENT OF AGRICULTURE  
Agricultural Adjustment AdministrationACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS  
OF  
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS  
Effective September 1, 1936.

The secretaries and treasurers of the associations are requested to study carefully this letter and follow these instructions for securing, disbursing and accounting for funds for local administrative expenses incurred after August 31, 1936 in order that the administrative expenses may be handled with the least possible delay. Office and accounting instructions issued to association secretaries and treasurers under the old adjustment programs should be disregarded. If there are any steps in this procedure that you do not understand, write to the State office.

The forms to be used in obtaining and accounting for funds to cover administrative expenses of Agricultural Conservation Associations incurred after August 31, 1936 are as follows:

- ACP-7 -- Estimate of Administrative Expenses.
- ACP-8 -- Public Voucher.
- ACP-8a -- Public Voucher (memorandum copy).
- ACP-9 -- Statement of Administrative Expenses.
- ACP-10 -- Statement of Administrative Expenses (continuation sheet).
- ACP-11 -- Receipt Schedule.
- ACP-12 -- Individual Receipt.
- ACP-15 -- Bond of County Agricultural Conservation Association Treasurer.
- ACP-19 -- Budget.

ECR-Office Form 11 -- Personal Service Certificate (For association secretary's file).

A. GENERAL PROCEDURE FOR PAYMENT OF ADMINISTRATIVE EXPENSES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

On, or before, the first of each month each association will prepare an estimate on Form ACP-7 of the administrative expenses of the association for the ensuing month. At the same time the secretary will prepare voucher Form ACP-8 covering the expenses listed on ACP-7. Forms ACP-7 and ACP-8 will be transmitted to the State office and when approved, will be transmitted to the Regional Director in Washington, where they will be examined and if approved, two copies each of Forms ACP-7 and ACP-8 as approved will be returned to the State office, which will send one copy of each to the association secretary. A check covering the approved voucher will be mailed to the association treasurer at the county office. He will deposit this check and disburse the proceeds in accordance with a Statement of Administrative Expenses, Form ACP-9, and Continuation Sheet, Form ACP-10, which will have been prepared by the association secretary in accordance with the approved estimate, Form ACP-7. He will secure receipts on Forms ACP-11 and ACP-12. Completed and certified Forms ACP-9, ACP-10, ACP-11, and ACP-12 will then be transmitted to the Regional Director through the State office with Forms ACP-7 and ACP-8 for the ensuing month.

## B. PREPARATION AND TRANSMITTAL OF REQUIRED FORMS

### I. ACP-19 -- Budget

Preparation and transmittal of association budgets shall be governed by instructions which have been previously issued by this office.

### II. ACP-15 -- Bond of Treasurer

The treasurer of each association shall furnish a surety bond. Detailed instructions for executing and transmitting treasurers' bonds have been previously issued by this office.

### III. Preparation of Estimate of Administrative Expenses, Form ACP-7

This form, together with Voucher Form ACP-8, is the basis for payment of association expenses, and it is essential that it be prepared in strict accordance with these instructions.

(1) Number of Copies: On, or before, the first of each month the secretary and president of the association, acting for the county committee, shall prepare an original and six copies on Form ACP-7 for the ensuing month. Care should be taken that all seven copies are identical in every detail.

(2) Rates and Amounts: The Secretary should have on hand a copy of the approved annual budget.

a. No items are to be included in the estimate which are not in accordance with the approved annual budget.

b. The rate of compensation and the unit price for materials or commercial services must not exceed provisions of the annual budget. (Changes in the rates of compensation can be made only upon prior approval by the Regional Director.)

c. The cumulative sum of the monthly expense estimates for any individual item shall not exceed the budget allotment for such item except as provided in subsection (f) of this section.

d. The total estimated expenses for the period shown on Form ACP-7 must be equal to the sum of the individual items shown thereon.

e. The item for "Unclassified" may be used as a reserve to provide for any item for which actual expenses incurred during the month exceed the amount estimated on Form ACP-7. The reserve should not exceed ten percent of the total estimate for the month.

f. Transfer of Funds Within the Annual Budget: Should the expenses for any item when added to the amount claimed in previous statements for that item, exceed the budget allotment, the president and the secretary should request the State office for a transfer of funds from the reserve allotment to the item requiring additional funds. If the amount provided for



- 3 -

reserve has been exhausted, the same procedure may be followed in transferring funds from one item to another. The request for transfer of funds approved by the president and secretary shall be prepared in duplicate, attached to the month's estimate of expenses, and submitted to the Regional Director through the State office.

g. Only the expenses that will be necessary during the month should be included, except as provided below in section VII (2) d.

#### IV. ACP-8 -- Public Voucher for Payments

When properly prepared and signed by the President and the Secretary, approved by the State Executive Officer (or his alternate) and certified by the Secretary of Agriculture, or his agent, this form becomes the official document upon the basis of which payment will be made to the association treasurer. It is extremely important that the information used as the basis for preparing this voucher shall be correct since any except very minor changes will necessitate returning it to the association for correction. An original and six memorandum copies are to be prepared as follows:

- A - D. O. Voucher No. \_\_\_\_\_. Leave blank.
- B - No. \_\_\_\_\_. Enter the figure "A-1" for September (October will be "A-2" etc), under which show the State and County Code.
- C - U. S. \_\_\_\_\_. Enter "Dept. of Agriculture, A.A.A."
- D - Appropriation: Leave blank.
- E - Payee \_\_\_\_\_. Enter treasurer's name, followed by the word, "Treasurer" underneath the line; to the left of the word (Payee) enter name of county, to the right of the word (Payee) enter the letters "A.C.A."
- F - Address \_\_\_\_\_. The county agent's name and address, preceded by the words, "Care of", should be entered in this space, since all checks will be mailed in care of the county agent. In case there is no county agent, the address of the treasurer should be entered in this space.

#### (1) Balance to be Accounted For:

a. Unexpended Balance, Previous Voucher: The correct amount to enter under "a" is the amount shown under "3" "Amount of Payment Unexpended" of the previous voucher.

b. Checks Received: Ordinarily there will be but one entry to make under this heading. That will be the check covering the previous voucher. The number of the U. S. treasury check must be entered follow-

ing the word, "No," and the words, "G. F. Allen, Disbursing Officer", must be inserted following the words "drawn by".

c. Collections: If through error any payee has received an amount in excess of that which is due him, the over-payment should be collected by the association treasurer and entered as a collection. After Letters of Exceptions requiring refunds are received from the Regional Director or the Administrative Audit Section, such refunds will be handled in the same manner as other collections. The details pertaining to each collection and refund should be reported as provided in Section D, hereof. The sum of a, b, and c, is referred to as "L-1".

(2) Expenditures, this Period (as per Forms ACP-11 and ACP-12, attached). The amount to enter on this line is the total of all receipts to be attached to and submitted with the voucher. So far as this office is concerned a payment made by the treasurer is not an "expenditure" until the treasurer has received a proper receipt from the payee to be submitted with the voucher. There will be instances where a treasurer is required to mail a check to the payee and may not obtain the receipt therefor for some time. Such a transaction is not an "expenditure" in the sense used in this procedure until the receipt is obtained. For this reason it will facilitate the work of the secretary and treasurer of the association if, wherever possible, a proper receipt is obtained from the payee at the time the check is delivered to him.

(3) Amount of Payments Unexpended (L-1 minus L-2). The entry for this line is arrived at by subtracting the amount shown in L-2 from the amount shown in L-1, and represents the difference between the total funds received by the treasurer and the total receipts submitted to this office.

(4) Amount of Unpaid Obligations. The entry for this line is arrived at by adding the amount of the items approved on Form ACP-9 and ACP-10 for the current or preceding months for which receipts have not yet been obtained. It should be remembered that payment is considered to have been made only when the receipt is secured from the payee to whom payment was made. As indicated above, even though a check has been mailed to the payee the item represents an unpaid obligation so far as the treasurer's accounts are concerned until the receipt is obtained.

(5) Amount of Unobligated Balance (L-3 minus L-4). The entry for this line is arrived at by subtracting L-4 from L-3, and represents funds received in excess of obligations incurred as per forms ACP-9 and ACP-10.

(6) Amount of Estimate for Next Period (As Per ACP-7 Attached). On this line enter the total amount which it is estimated will be required to pay the expenses of the association for the ensuing month as shown on Form ACP-7.

(7) Amount of Payment Required (L-6 minus L-5). The entry for this line is arrived at by subtracting L-5 from L-6, and represents the additional funds estimated to be required to pay the expenses of the Association to the end of the month covered by the voucher.



The president and the secretary, when satisfied that the voucher is correct in every detail, will sign in the places provided therefor. The county office will make no entry in the spaces provided for approval of the State Executive Officer.

The lower one-fourth of the page following the double line and the words, "(Payee Must Not Use This Space)," is not to be used either by the county association or the State office.

The preparation of voucher No. A-1 (which will be the September voucher) for each county will be relatively simple since the figures 0.00 will be entered for a, b, and c, under Line 1 and will also be entered for Lines 2, 3, 4, and 5. The amounts entered in Lines 6 and 7 will be the same and will be the amount estimated for the coming month as shown on the Estimate of Expenses, Form ACP-7, for that month.

V. Transmittal and Approval of Estimates of Administrative Expenses, ACP-7, and Public Voucher, ACP-8. As soon as the Estimate of Administrative Expenses, ACP-7 and the accompanying Public Voucher for payment, ACP-8, have been prepared all copies properly signed, and the original and five copies of ACP-7, and the original of ACP-8 and five memorandum copies on ACP-8a shall be immediately mailed to the State office. One copy of each shall be retained in the association files. When Forms ACP-7 and ACP-8 are received in the State office, they should be examined to make certain that all rates and items are in agreement with the approved budget and that all claims are reasonable and may be approved. Checking computations in the State office will remove mathematical error and permit returning these forms to the County office for correction when necessary, with a minimum of delay. However, in cases where the correction results in a reduction in the amount of the ACP-7, the incorrect figure may be circled by pencil and the corrected figure shown outside the circle. Where an item is disallowed or reduced, a similar procedure may be followed, giving an explanation of the reason for the action to be embodied in our "Letter of Exceptions". In some cases it may be desirable for the State office to notify the County office of the changes, in which case a copy of the letter should be attached to the voucher when forwarded to this office. The State Director of Extension, or someone designated by him, will indicate his approval of the estimated expenditures shown on Form ACP-7 by approving and signing Form ACP-8 over the title, "State Executive Officer", after inserting the amount for which approved.

The original and four copies of Form ACP-7 and the original and four memorandum copies of Form ACP-8 shall be transmitted to the Association Section, East Central Division.

VI. Administrative Examination, Auditing and Issuing Checks. Upon approval of Forms ACP-7 and ACP-8 by the Regional Director, two copies of each form will be returned to the State office where one copy will be retained and the other copy forwarded to the secretary of the association.

Disallowances: Should the Regional Director disapprove of any item or estimate on Form ACP-7, a Letter of Exceptions will be forwarded with the copies of Forms ACP-7 and ACP-8 as approved. This Letter of Exceptions will explain why the items were disallowed and advise whether or not they can be included in a subsequent estimate.



VII. Preparation of Expense Statement, Form ACP-9 and Continuation Sheet, Form ACP-10.

(1) Number of Copies: Upon receipt of approved copies of ACP-7 and ACP-8 from the State office, the secretary of the association shall prepare five copies of the Statement of Administrative Expenses, Form ACP-9. Care should be taken that all five copies are identical in every detail. Form ACP-10 is provided for the entry of additional items for personal services if the space provided on Form ACP-9 is insufficient. A separate statement of expenses on ACP-9 shall be submitted showing the obligations to be paid from the check received for each Estimate of Administrative Expenses (ACP-7).

(2) Rates and Amounts: In preparing the Statement of Administrative Expenses (ACP-9), the secretary shall have on hand a copy of the approved Estimate of Administrative Expenses, Form ACP-7, and make certain:

a. That the rates of compensation and unit prices for materials or commercial services are not in excess of the provisions approved therefor.

b. That the total amount required for the month as shown on the approved Estimate of Administrative Expenses, is not exceeded.

c. That the total amount shown on Form ACP-9 is the correct sum of all claims appearing on such form and related form ACP-10.

d. That any claim which may have been incurred during the month covered by the statement, which cannot be included without exceeding the total of the Estimate of Expenses, Form ACP-7, is omitted from the Statement of Expenses (ACP-9 and ACP-10). The amounts of such claims which exceed the total of Form ACP-7 may, with the approval of the State office, be included in a supplemental estimate or the estimate for the following month. If expenses incurred during a previous month are included in subsequent estimates, they should be entered in the blank spaces under the caption "Items not provided for above", on Form ACP-7 and should clearly show the month during which the obligations were incurred.

(3) Arrangement and Numbering of Statement: All copies of the first month's Statement of Expenses (September) shall be marked, "Statement No. 1", those for the second month, "Statement No. 2", etc.

After the expense statement has been prepared, clip the original copies together with a Form ACP-10 on the bottom and Form ACP-9 on top. Then, beginning with the Form ACP-10 on the bottom of the pile, number the sheets consecutively, "Sheet Number 1", "Sheet Number 2", etc. Beginning with Sheet Number 1, which is the bottom sheet, carry a cumulative total forward on each sheet. Thus, if your statement consists of three sheets, Sheet Number 2 will carry the total of all claims listed on Sheets 1 and 2. The total on Sheet Number 3, which is the top sheet, will be the sum total of the entire account. The original and all copies of Form ACP-9 should be signed by the president and secretary of the association.

Invoices and receipts should be arranged in the same order as the claims which they support are listed on the statement. Clip or staple receipts and invoices securely to the original copy of the expense statement.

(4) Entering Claims on the Statement:

a. Claims for Personal Services: Each claim for personal services entered on the expense statement must list the name of the individual to whom payment is due, his title, the actual date on which services were performed, the total number of days and the rate of compensation. The total claim of each individual shall be extended in the right-hand column of Form ACP-9 or ACP-10.

In showing the actual dates on which work was performed, it is not necessary to enumerate each date separately if the inclusive dates upon which the work was done are shown. In no case should the figures in column 4 exceed the actual number of days for which dates are shown in column 3. If a claim is made for a fraction of a day, the fractional part of the day should be shown in parentheses after the date on which it occurred. When claim is submitted for work performed on a holiday or a Sunday, included within inclusive dates, a footnote should be made stating that the person actually performed services for the association on that day. All claims for personal services should be submitted on a daily basis.

(5) Miscellaneous Claims: Each claim for commercial services, supplies and equipment must be entered in the name of the person or firm who received payment from the proceeds of the Treasury check issued to the treasurer to cover the expenses of the association for that period. Such claims should be entered on Form ACP-9 in the space under the heading, "Miscellaneous".

a. Receipts in Support of Miscellaneous Claims: Original receipts are required in support of all claims for expense items of \$1.00 or more which have been paid with personal funds by the treasurer or an authorized officer, employee, or member of the association, except claims which involve special items. (See subsection c, paragraphs 1, 2, and 3.) Such receipts must be attached to the original copy of the expense statement and must be signed by the person or firm to whom payment was made and should show the date the purchase was made, the number of units purchased, the cost per unit, the total cost and the name of the person who paid the claim.

b. Bills and Invoices in Support of Miscellaneous Claims: Commercial bills or invoices are required in support of all claims of \$1.00 or more for purchase of supplies or equipment or for commercial services performed for which payment has not been made prior to the preparation of the statement. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on Form ACP-9.

Bills or invoices should be submitted on printed bill-heads of the concern and must be dated. In cases where a bill or invoice is furnished which is not on a printed bill-head, it must be signed by an authorized representative of the firm from which the purchase was made.



c. Special Items:

1. Bank Charges: Banks often require payment of service charges on checking accounts and deduct such charges from the association's bank account. Therefore, it is necessary that the amount which will be used to pay bank charges be entered on the Estimate of Expenses, ACP-7, and claimed on the Statement of Expenses, ACP-9, in the name of the bank. The claims on the Statement of Expenses should be supported by a bank debit slip.

2. Postage: All expenditures for postage purchased from the post office will have been paid by some officer or employee of the Association in advance of submitting a claim to this office. Claims should, therefore, never be listed on Form ACP-9 in the name of the post office or postmaster. They must be listed in the name of the person to whom payment will be made when a check is received from Washington and must be supported by itemized receipts signed by the postmaster or other person authorized to sign for the post office.

If stamps are purchased from organizations other than the post office, claim should be made in the name of the officer or employee of the association who paid for the stamps from his personal funds and such claim must be supported by an itemized receipt signed by an official or representative of the organization from which purchase was made. If the organization has not been paid for stamps furnished to the association, the claim should be listed on Form ACP-9 in the name of the organization to which the money is due and should be supported by an itemized invoice.

3. Telephone and Telegraph. Claims for telephone services and toll calls charged to the telephone of the association should be entered on Form ACP-9 in the name of the telephone company and supported by itemized invoices. Since the invoice of the telephone company will list toll calls separately, this detail should not be stated on the expense account.

Claims against the association for telephone service and/or toll charges not charged to the telephone of the association, must be supported by an itemized list of charges from the telephone company, upon which are clearly indicated individual toll calls and service charges to be paid by the association. Such claims must be entered on the statement in the name of the organization or individual who is billed for the charges. If in such cases the telephone company does not furnish a duplicate copy of the original invoice, a true copy of the invoice should be typed and certified to by one official of the organization to whom the bill is rendered by the telephone company and one official of the association. This true copy should be prepared in duplicate, one copy to be retained in the files of the secretary and one to be attached to Form ACP-9 in support of the claim for toll charges.

Expenditures for telegrams in any amount must be supported by copies of the messages, which show clearly when the message was sent. If the cost of the telegram is more than \$1.00, a copy of the telegram and a copy of the receipt, or a copy of the telegram on which the telegraph company has acknowledged payment, must be submitted.



4. Rent of Equipment: No equipment should be rented by an association from one of its officers or employees unless such individual is in a business which would make such rental logical.

VIII. Use of ECR-Office Form-11, Monthly Certificate of Expenses for Personal Services. Before the expense statement is prepared, the secretary should obtain from each person performing service, an ECR-Office Form-11, completely itemized and signed by the claimant, which shall be kept in the association files as a part of the permanent records of the association and must be available at all times. If correction or erasure is made on these forms, they must be made only by the signer and his initials should be placed opposite such corrections. The secretary should not enter a claim for personal services upon Forms ACP-9 or ACP-10 unless he has on file an ECR-Office Form-11 signed by the claimant.

IX. Certification of Statement of Administrative Expenses. (Forms ACP-9 and ACP-10). After the necessary corrections, if any, have been made on Forms ACP-9 and ACP-10, all copies of ACP-9 should be certified by the president and the secretary. After being certified, all copies of ACP-9 should be held in the county office to be submitted with Form ACP-7 and 8 when prepared, and for use as a basis for making payments to individual payees.

X. Preparation of Receipt Forms ACP-11 and ACP-12.

1. Preparation of Form ACP-11: The treasurer should prepare Receipt Form ACP-11 (in quintuplicate) listing the names of payees in the same order as their claims appear on the approved expense statement (ACP-9 and 10). The amount listed after the name of each payee must agree with the amount listed after the name of each claimant on Form ACP-9. Each payee should sign the original copies of Form ACP-11 as a receipt for the amount paid him. The duplicate copy may also be signed if the association desires to retain duplicate receipts for its files. If this is done, such copies should be clearly marked "Duplicate." The signature must be that of the payee. Signature by proxy will not be accepted. If a signature is obtained on Form ACP-12 (individual receipt form), the name of the payee and the amount paid him should be entered on Form ACP-11, with this notation opposite the name, "ACP-12 attached".

2. Preparation of Individual Receipt, (ACP-12). If it is not practical to obtain the signature of any person or concern on Form ACP-11, an individual receipt (in quintuplicate) shall be obtained, the original signed copy of which should be attached to the original copy of Form ACP-11, with the proper notations made on Form ACP-11. A receipted invoice will be accepted in lieu of Form ACP-12.

3. Receipts of Firms or Corporations. Receipts of firms or corporations must bear, in addition to the name of the firm or corporation, the signature and title of the authorized representative of the firm who received payment from the treasurer of the association.

4. Certification and Transmittal of Receipts. After the funds have been disbursed and receipts secured, Forms ACP-11 shall be signed by the treasurer. The original, to which all original copies of individual receipts shall be attached, and three copies shall be submitted to the State office for

transmittal to the East Central Division. Copies of Forms ACP-11 and ACP-12 must be filed with the treasurer's copy of Forms ACP-7 and ACP-9.

C. TRANSMITTAL OF FORMS ACP-9, ACP-10, ACP-11 and ACP-12 FOR THE PAST MONTH AND FORMS ACP-7 and ACP-8 FOR THE SUCCEEDING MONTH.

Upon the completion of the distribution of funds for administrative expenses and securing receipts therefor, the following forms will be transmitted to the State office together:

Forms ACP-9 and ACP-10, an original and three signed copies.  
Forms ACP-11, an original and three signed copies.  
Forms ACP-12, (where needed), an original and three signed copies.  
Form ACP-7 for the coming month, an original and five carbons.  
Form ACP-8, an original and five carbons.

The State office will examine all the forms received and if they are approved will transmit to the Regional Director the following:

Forms ACP-9 and ACP-10, and original and two copies.  
Form ACP-11, an original and two copies.  
Form ACP-12, (where needed) one original and two copies.  
Form ACP-7 and ACP-8 for the coming month, an original and four copies.

One copy of each of the forms will be retained in the State office.

D. LETTERS OF EXCEPTIONS AND REFUNDS.

Letters of Exception will be written by the East Central Division in the following cases;

(1) If items have been paid according to Forms ACP-9 and ACP-10, at rates in excess of those shown in Form ACP-7.

(2) If items requiring receipts or invoices are not supported by satisfactory receipts or invoices.

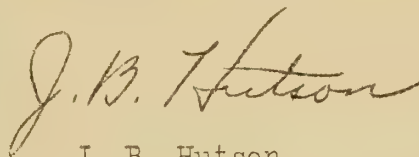
(3) If items on ACP-7 are disallowed or reduced.

Differences will be of two general types. Type 1 will request certain explanations or additional information necessary before the item about which the Letter of Exception is written, becomes a proper claim. Immediate attention must be given to these Letters of Exception and needed explanations or information provided.

Type 2 of Exceptions are written when no additional information or explanation can justify the claim about which the Letter of Exception is written. It will call for a refund to the association treasurer by the payee of the amount paid in error. A refund made to an association treasurer is classified as a collection and must be so reported on Voucher Form ACP-8.

E. PERMANENT RECORDS.

There shall be retained in the files of the Association copies of the following forms that are submitted to the East Central Division through the State office: ACP-7, ACP-8a, ACP-9, ACP-10, ACP-11 and ACP-12; at least one copy of all budgets, budget revisions; copies of all correspondence with reference to the business of the association; Articles of Association and related papers; administrative rulings, instructions and other material pertaining to the office of the association; a record of office equipment, furniture and all non-expendable property which is in the custody of the association. Each item of property should be recorded separately, giving a full description of the article, the date the article was acquired, the cost if any, and the serial number if the article bears such a number.



J. B. Hutson,  
Director, East Central Division.





UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

OCT 15 1936

October 3, 1936

MEMORANDUM FOR STATE OFFICES  
East Central Region

The following procedure is for use in cases involving appeals from recommendations of the county committee in connection with the 1936 Agricultural Conservation Program.

Right to Appeal

Any person who has reason to believe that any base recommended for his farm is not equitable may request the committee to reconsider its recommendation. If the producer and the committee fail to agree upon the recommendation finally made by the county committee as to any question of fact or question of interpretation of the provisions of 1936 Agricultural Conservation Program then such producer shall have the right to appeal to the State Agricultural Conservation Committee and to the Regional Board of Appeals, East Central Division, subject to the conditions prescribed below.

Perfecting an Appeal

In order to perfect an appeal, a person shall within ten days after receiving notice of the action of the committee on his request for reconsideration, file with the County Agricultural Conservation Association a detailed statement of his contentions together with such evidence as he may have available.

It shall then be the duty of the county committee to prepare in triplicate a statement of their findings and recommendations upon the issues presented and to forward two copies of the record, together with any evidence which has been filed by the producer and two copies of the statement of producer's contentions to the State committee.

Action by State Agricultural Conservation Committee

Upon receipt of the appeal record it shall be the duty of the State committee to examine the record and if it is deemed advisable, to further develop the case by correspondence or by an investigation conducted by a member or a representative of the State committee.

---

The term "State" office as used herein means those persons, including the members of the State Agricultural Conservation Committee, who under authorization of the Secretary of Agriculture are responsible for the administration of the 1936 Agricultural Conservation Program in the state.

The State committee shall then notify the producer and the chairman of the county committee in writing that if requested within ten days by either the producer or by the committee a formal hearing may be had on the appeal. This notice shall emphasize the fact that such hearing is neither necessary nor desirable if the evidence, the contentions of the producer, and the findings of the committee have been properly placed in the record.

If either the producer or the county committee requests that a formal hearing be had it shall be the duty of the State committee to set a time and place for the hearing and to mail a written notice of the hearing to the producer and to the chairman of the county committee.

It shall be the duty of the State committee to prepare its recommendations in triplicate within a reasonable time after the hearing has been held, or, if no hearing has been requested, within a reasonable time after the ten-day period has elapsed. The decision of the State committee shall be concurred in by a majority of the members of the committee. One copy of the recommendation shall be transmitted to the county committee, one copy to the producer and one copy, together with a copy of the producer's contentions and the county committee findings and recommendations, to the East Central Division.

#### Action by Regional Board of Appeals

In case any producer is not satisfied with the decision or recommendation of the State committee, such producer may finally appeal the case to the Regional Board of Appeals, East Central Division, Washington, D. C., by giving written notice to the State committee within ten days from the receipt of notice of the action taken by the State committee.

Upon such written notice being filed with the State committee it shall be the duty of the State committee to forward a copy of such notice to the Regional Board of Appeals, together with the evidence which was in the record when the case was passed upon by the State committee unless such evidence was contained in the case record previously transmitted.

The Regional Board of Appeals may in its discretion upon receipt of notice of appeal develop the case further by correspondence, conduct an investigation through one or more of its members or through a representative, or it may reach a decision from an examination of the appeal record.

Final decisions of the Regional Board of Appeals shall be concurred in by a majority of the members of such board and shall be signed for the board by a member thereof. Three copies of all decisions of the board shall be forwarded to the State committee for transmittal to the county committee, to the appealing producer and for the State office files.



The Regional Board of Appeals, East Central Region, shall be composed of three members appointed by the Director of the East Central Division.

*W. G. Finn*

W. G. Finn,  
Assistant Director,  
East Central Division.

Approved:

*J. B. Hutson*

J. B. Hutson,  
Assistant Administrator.

*/s/*

Solicitor

*M. L. Wilson*

Acting Secretary



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

October 22, 1936

MEMORANDUM FOR SECRETARIES AND TREASURERS  
of  
Agricultural Conservation Associations

Re: Estimated Expenses for November and Related Questions.

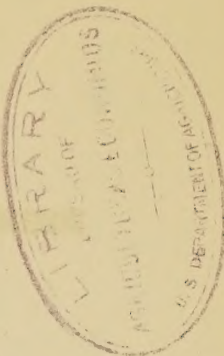
NOVEMBER ACCOUNTS: In submitting its November account for administrative expenses, each association should follow the special instructions stated under whichever of the three situations named below may be applicable. These instructions will enable each association to submit its November estimate promptly after the first of the month even though checks covering expenses for September or October have not been received.

(1) Checks covering expenses for September and October not received. Submit estimate and voucher forms ACP-7 and ACP-8 for November in the same manner as for October, together with a statement signed by the president and treasurer of the association to the effect that the U. S. Treasury checks covering estimates for the months of September and October have not been received.

(2) Check covering expenses for September received, but check covering expenses for October not received. Submit in accordance with ECR-Adm-16 a voucher form ACP-8 for November (on which an accounting is made of funds received to cover the September estimate), the other accounting forms ACP-9, ACP-10 and ACP-11 for September, and a statement signed by the president and treasurer of the association to the effect that the U. S. Treasury check covering the estimate for the month of October has not been received.

(3) Checks covering expenses for September and October received. Submit in accordance with ECR-Adm-16 a voucher form ACP-8 for November and the other accounting forms ACP-9, ACP-10 and ACP-11 for September and for October.

PREPARATION OF FORM ACP-7: The following instructions relate to points on which errors have been noted in the entries on form ACP-7. For personal service items on form ACP-7 the number of days times the rate per day must give an amount equal to that shown

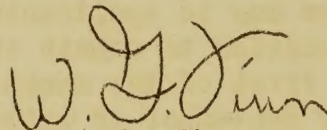




for each item. If there are two or more rates of pay for an item such as "field supervisors" or "office assistants", a separate entry must be made for each rate of pay. Such separate entries should be made under the caption "Items Not Provided For Above", and must show the same information as that which would be shown if the item were entered in the usual space.

NUMBER OF COPIES OF ACP-11 AND ACP-12 TO BE SIGNED: Instructions in ECR-Adm-16, mean that only the original of ACP-11 and ACP-12 are required to be signed and that the association may require, if it so desires, that one of the four carbon copies be signed for its files. If this is done, the carbon should be marked "Duplicate".

BE SURE TO SUBMIT THE NUMBER OF COPIES OF EACH FORM REQUESTED IN ECR-Adm-16.



W. G. Finn,  
Assistant Director,  
East Central Division.



UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
WASHINGTON, D.C.

November 16, 1936.

MEMORANDUM FOR PRESIDENTS AND SECRETARIES  
OF AGRICULTURAL CONSERVATION ASSOCIATIONS

Re: Revised Summary of Estimated Administrative Expenses.

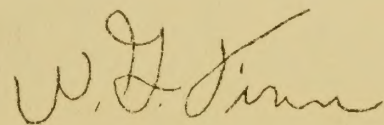
Each association is being asked to submit a revised estimate as of November 30, 1936, of its total expenses for the 1936 program for the period July 1, 1936, through February 28, 1937. Your attention is again called to the necessity of an accurate estimate. Too high an estimate may mean smaller payments to farms than could otherwise be made. Too low an estimate may mean setting aside a sum too small to meet necessary administrative expense.

The attached form (ECR Office Form 16) provides space for the following:

1. The actual expenses incurred for each of the months, July, August, September, October, and November.
2. An estimate of total expenses for the three months, December, January and February. This estimate should not include any allowance for work in connection with the 1937 program, but should include office personnel required for delivery of checks, clearing irregular cases, and other necessary routine. Do not include expenses to be incurred after February 28.

Be sure in preparing ECR Office Form 16 to include in the estimate of expenses from December 1, 1936, through February 28, 1937, all expenses incurred from July 1 through November 30, 1936, which have not been claimed in a previous statement. Also, any suspended item of expense incurred during any of the months July, August, September, October, and November, which is properly reclaimable should be included in the "Actual Expenses as Submitted" for the month even though the item has not yet been reclaimed.

ECR Office Form 16 should be prepared in triplicate. The original and one copy should be forwarded to the State office not later than December 5. The other copy will be retained for the files of the Association. After approval by the State office, the original will be forwarded to the County Association Section, East Central Division. One copy will be retained by the State office.



W. G. Finn,  
Assistant Director,  
East Central Division.

1.42  
E97A  
NOV 19  
DEC 24 1936